IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

TUESDAY, THE 10TH JULY 2007 / 19TH ASHADHA 1929

WP(C).No. 19452 of 2007(N)

PETITIONER:

M/S.HOMELY SUPER MARKET, N.H.49, MARADU,
ERNAKULAM, REPRESENTED BY ITS MANAGING PARTNER,
SARALA.

BY ADV. SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN

RESPONDENTS:

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1. COMMERCIAL TAX OFFICER, KVAT CIRCLE - I,
TRIPUNITHURA.

2. DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM.

3. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM.

BY G.P. SRI. C.K. GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 10/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1 TRUE COPY OF THE PENALTY ORDER PASSED BY 1ST RESPONDENT DATED 12.2.2007 FOR THE MONTH OF 4/2005

EXT.P2 DO. DO. FOR 5/2005

EXT.P3 DO.DO. FOR 6/2005

EXT.P4 DO. DO. FOR 7/2005

EXT.P5 DO. DO. FOR 8/2005

EXT.P6 DO. DO. FOR 9/2005

EXT.P7 DO. DO. FOR 10/2005

EXT.P8 DO. DO. FOR 11/2005

EXT.P9 DO. DO. FOR 12/2005

EXT.P10 DO.DO. FOR 1/2006

EXT.P11 DO. DO. FOR 2/2006

EXT.P12 DO. DO. FOR 3/2006

EXT.P13 DO. DO. FOR 4/2006

EXT.P14. DO. DO. FOR 5./2006

EXT.P15 DO.DO. FOR 6/2006

EXT.P16 DO. DO. FOR 7/2006

EXT.P17 DO.DO. FOR 8/2006

EXT.P18 DO.DO. FOR 9/2006

EXT.P19 DO.DO. FOR 10/2006

EXT.P20 DO. DO FOR 11/2006

EXT.P21 DO. DO. FOR 12/2006

EXT.P22 TRUE COPY OF DEMAND NOTICE UNDER SECTION 7 OF THERR ACT ISSUED BY THIRD RESPONDENT DATED 18.6.2007 FOR THE YEAR 2005-06

EXT.P23 DO.DO. FOR 2006-07

RESPONDENTS' EXHIBITS: NIL.

TRUE COPY

P.S. TO JUDGE.

C.N.RAMACHANDRAN NAIR,J.

W.P.C. NO. 19452 OF 2007

Dated this the 10th day of July, 2007

JUDGMENT

Petitioner is challenging penalty orders produced as Exts. P1 to P21 levying penalty for non-filing of monthly returns. It is stated that petitioner has now filed returns and the Officer is free to proceed to take the returns for assessment. According to the petitioner, petitioner has no tax liability as the turnover is below Rs. 10 lakhs. This is a matter for enquiry by the Officer. In any case, since penalty levied is only for non-filing of returns, which were later filed, I dispose of the W.P. reducing the total penalty payable under Exts.P1 to P21 to Rs. 25,000/-. Officer is directed to verify the books of accounts, conduct enquiry and complete the assessment on the petitioner producing books of accounts.

(C.N.RAMACHANDRAN NAIR)
Judge